

# FISCAL NOTE

## SB 1331 - HB 1651

March 26, 1997

**SUMMARY OF BILL:** Creates, within the Administrative Office of the Courts, an office of tax appeals to provide an alternative procedure for challenging a tax assessment at the trial court level. The review of disputed tax assessments would be made by an administrative law judge, to be appointed by the Governor.

### ESTIMATED FISCAL IMPACT:

**Increase State Expenditures - \$55,400 One Time  
- \$352,100 Recurring**

Assumes the addition of 6 positions, with related expenditures, to provide review of any tax disputes brought before the office of tax appeals, and to handle the additional workload by attorneys representing the Department of Revenue in such cases. The increased expenditures are detailed below.

#### *Office of Tax Appeals - Administrative Office of the Courts*

2 Administrative Law Judges	\$155,500
1 Law Clerk	\$ 44,600
1 Secretary	\$ 22,300
Related Expenses	\$ 45,400 One Time \$ 36,900 Recurring

#### *Department of Revenue*

2 Attorneys	\$86,800
Related Expenses	\$10,000 One Time \$ 6,000 Recurring

### CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James A. Davenport, Executive Director

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